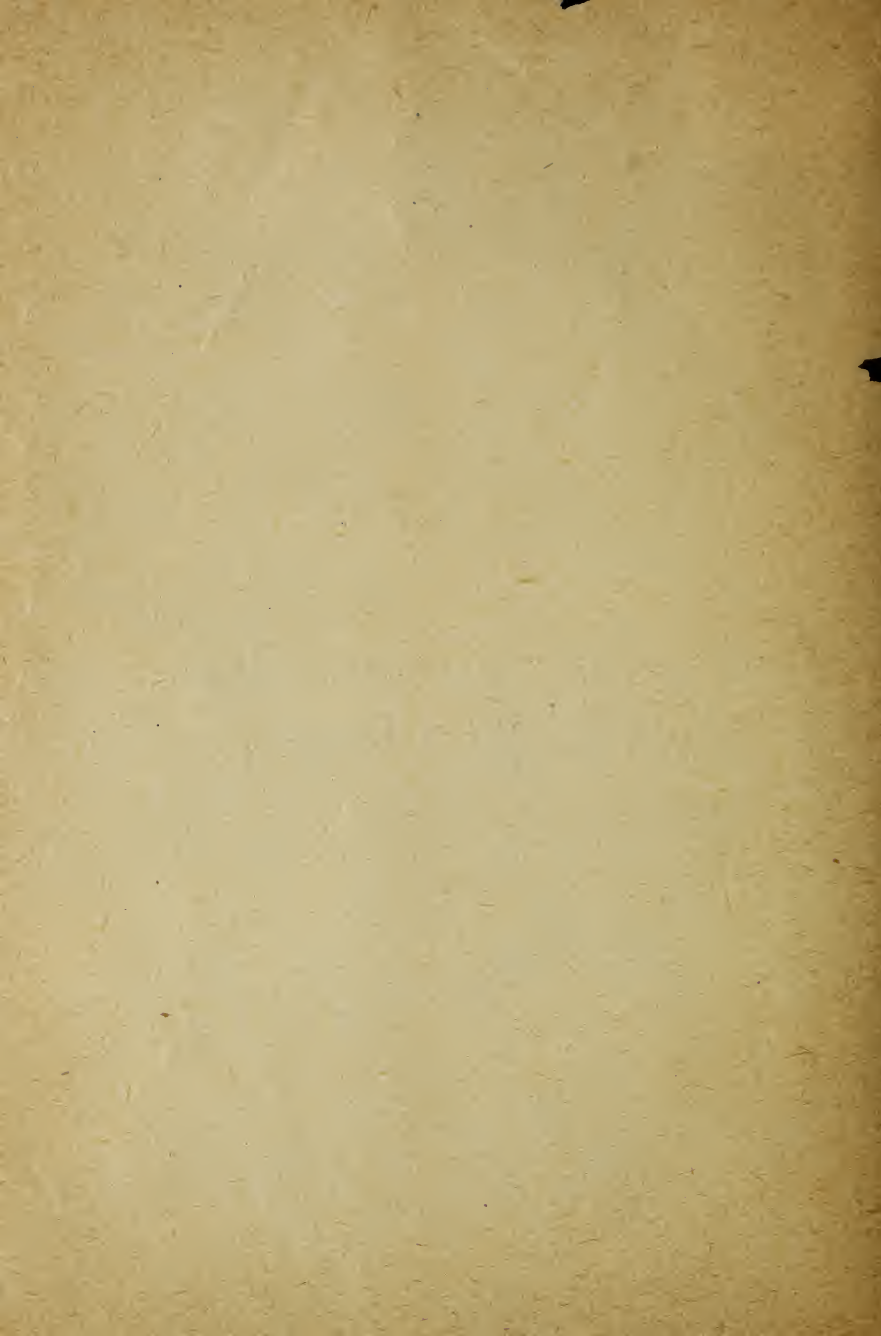


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EXEMPTIONS OF MANUFACTURING PLANTS  
FROM MUNICIPAL TAXATION.



EXEMPTIONS OF MANUFACTURING PLANTS  
FROM MUNICIPAL TAXATION.

—BY—

ALFRED S. NILES,  
BALTIMORE, MD.

*Compliments of the*

OHIO STATE BOARD OF COMMERCE,

BOARD OF TRADE BUILDING,

COLUMBUS, OHIO.

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## EXEMPTION OF MANUFACTURING PLANTS FROM MUNICIPAL TAXATION.<sup>1</sup>

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BY ALFRED S. NILES, ATTORNEY, BALTIMORE, MD.

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Mr. President and Gentlemen:—This dinner, given by the five commercial organizations of Detroit, is itself a fact that I think may inspire in all of us profound satisfaction.

To those who have healthy appetite and good digestion it is quite unnecessary to point out the primary and most obvious reason for our post-prandial feeling of benevolence toward all mankind.

I come from the land of good living. My home is that city of which the autocrat of the breakfast table averred that it was the gastronomic center of the universe, and that its far-famed monument, instead of bearing upon its shaft the statue of Washington, should have been crowned with a mighty oyster, surmounted by a canvas-back duck.

But westward the star of empire takes its way, and if this be a fair sample of your powers, the Baltimore chef will have to look to his laurels or come to this queenly city for hints as to how to tickle and conciliate the inner man.

Yet the excellence of the dinner, though so palpa-

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1. An address before the merchants and manufacturers of Detroit, Mich., April 18, 1901.

ble, is surely not the chief cause of satisfaction on this occasion.

Another most potent element of pleasure to the patriotic American is what this assemblage teaches concerning the activity and strength of the commercial bodies of your city. It shows that you can get together and do big things in a large way. It shows that you who live on this magnificent plateau, inhabiting a city that has all the natural beauties of an ancient Capua or modern Naples, are not asleep, are not becoming enervated by the very prodigality of nature, but that, while not forgetting the things which are behind, you are stretching out to those that are before, seeking to improve and perfect all those possessions which may promote the real prosperity and growth of a municipality.

These things, however, are not what most impresses me.

#### THE SIGNIFICANCE OF BUSINESS MEN'S ORGANIZATIONS.

The significant thing, to my mind, is that the business men's organizations in this center of influence have deliberately set themselves to the task of studying the problems of taxation, with a view of ascertaining, from a standpoint neither of politics nor of theory, but of pure business, what is the true method of raising the money which must be had for the purposes of government.

It is time—high time—for all of our cities to wake up to the prime importance of the problem.

It is one of the sadly mysterious contradictions of American politics that the vast mass of even our intel-



ligent voters have not begun to realize that there is a problem in taxation, and that the solution of it is—in the expressive language of the street—"up to" them.

The old darky—whom Prof. Wyckoff tells of—said, when condoled with upon his wife's death, "Yes, suh! But I is resigned. For I know very well, suh, that we all are in the hands of an almighty and puffickly unscrupulous Providence." So the average taxpayer pays his bills with resignation, comforting himself with the reflection that he and all his neighbors are "in the hands of an almighty and puffickly unscrupulous" boss. He never thinks that—even if he cannot get rid of his boss—the boss is as much interested in introducing the best scheme of taxation as he himself can be, for the bigger the goose, the better the picking.

I feel that I cannot too much emphasize the importance of the fact that Detroit is beginning to realize that in the question, "What is the proper method of raising taxes?" we have a problem pressing upon us for an answer, and that it is a problem as important as any that can confront us in our civil life.

#### TAXES TAKE ONE-HALF OF THE ANNUAL RETURN ON CAPITAL.

Do even you realize how important the problem is?

Do you realize that, in this free government, which boasts of its small standing army and its freedom from the burden of a royal family and large civic pension list, you actually pay every year about one-half of the total annual value of your accumulated wealth for the privilege of living here?

This is, I think, the fact, both startling and sobering. In the average city of this country the municipal, county and state taxes amount to about \$20 on the \$1,000 of accumulation.

Is not that pretty nearly the Detroit figure, if to the 15.40 "city tax" you add what the state collects?

To that must be added the federal tax.

Of course, there are some protectionists who believe that the foreigner pays all the custom duties.

On the other hand, there are free traders who assert that the amount actually paid on imports represents but a small part of what we pay to the government and the protected industries combined.

Let us avoid the extremes and assume that the amount yearly spent by the federal government measures, roughly speaking, what is paid into the treasury by our own citizens. Our national expenditures approximate \$750,000,000 yearly. Our national wealth approximates \$75,000,000,000.

In other words, the national government calls annually for a sum equal to \$10 on every thousand dollars of accumulations.

If, then, we assume that you pay your average proportion of federal taxes, you must add to the \$20 per 1,000 required by state and city, \$10 per 1,000 required by the nation, and you will obtain as a result the fact that every year our government requires from us 3 per cent of the total value of our accumulated wealth, and if 6 per cent annually is a fair return upon capital, the conclusion is inevitable that *government takes one-half*.

Even now we have not taken into consideration the franchise taxes, licenses and other indirect impositions of that nature for the benefit of the local government, which are advanced by corporations and individuals, to be repaid to them by their customers, nor the sums collected as taxes on sundry bits of paper like mortgages, notes and bonds, which merely represent property, already once taxed, and the taxes upon which are in reality a species of double taxation.

Some of you may question whether all of those items should be included. All of you would include some of them, and, bearing these in mind and remembering that we have \$30 per \$1,000 to pay without considering them, is it not clear that I do not overstate—even if I do not understate—when I say that right here in Detroit you are obliged to pay your rulers one-half the annual value of your property for the privilege of being governed.

Is there need to add anything, particularly to business men, to emphasize the importance of levying rightly this enormous tribute.

Through all history taxation has been a crisis-causing question. No other subject has so quickly and so frequently stirred the Anglo-Saxon blood.

“Backward look across the ages and that beacon moment see,” when one Englishman, standing firm against tyrannical king and corrupted court, defied them both in defense of that deathless spark of freedom which has flamed forth into English liberty as the world knows it to-day.

The inciting cause of John Hampden’s action was

simply opposition to the manner in which a tax was imposed.

A century and a half from Hampden's time Washington was camped at Valley Forge.

See those few heroes starving and freezing in desperate but never despairing rebellion against the mighty empire whose power girdled the globe.

These sufferings of our forefathers, their ultimate triumph, and our wonderful present country would not have been, except that those who went before us risked their all—life, property and reputation—rather than submit to a system of taxation, not specially burdensome, but which was unjustly laid.

The tax problem of to-day is as much a problem for us as the tax problem of other days was a problem for our ancestors, and we would be unworthy of the blood in our veins did we not resolutely face it.

I have said that you approached this question, not from the standpoint of politics nor of theory, but of business. By this I do not mean that the question can ever be anything else than "political," using the word in its broad and proper sense.

Neither do I mean that there can be any solution of this or any problem except upon some theory.

What I do mean is that you are not looking to find in the answer any partisan advantage, and that you desire to work the matter out upon lines which appeal to your own cool, hard-headed business sense, rather than to the preconceived notions of student devotees to some system of political economy.



#### THE PROBLEM DEFINED.

First let us define the problem. With federal or state taxation we will not now concern ourselves. Municipal taxation is a big enough subject for us, at least for one evening, and after dinner.

The practical problem of municipal taxation for you business men of Detroit is something like this:

Given Detroit, a city which, in the race for population, wealth and all that makes for the comfort and happiness of its citizens, is in direct and strenuous competition with numerous other cities, and in indirect and less-felt competition with almost every other city in Europe and America.

Given the necessity to raise in Detroit a large sum annually, to be collected from its citizens for public uses, and the same necessity existing in the case of every one of its rivals.

The question is, "How can that sum be raised with the least interference with the prosperity of its own citizens, and in such manner as not to handicap it in the race with its competitors?" Or, in plainer, blunter phrase, "Can Detroit so lay its taxes as to induce capital to come here rather than go elsewhere?"

If you can induce capital to come, population will come with it. Indeed, population is a form of capital, for every able-bodied citizen brings a kind of wealth in his arms and brain.

When the question is so put the general answer is easy: "If you want to attract capital offer it an inducement."

I have already said that every able-bodied man, no matter how poor, brings some capital in his arms and brain.

For that reason, every city wishes to increase its population of able-bodied men.

Suppose that it were the custom in most of our cities to charge every new citizen a poll tax of, say, \$2, before he would be allowed to locate.

Can you not see what a wide-awake municipality would do?

It would promptly abolish this poll tax.

But while any able-bodied man adds something to the wealth of a city, an able-bodied man, with money capital beside, surely adds more. And he adds most who comes into the community with capital to build a manufactory.

For a new manufacturing interest brings with it both wealth and population. Its effect is not limited to the sum first spent in its establishment.

Every year there must be paid out in wages a large sum, perhaps larger than the original investment, while the city becomes a market for the raw material and a depot for the finished product, the beneficial effects of which upon its general business are hard to calculate.

In short, while every able-bodied man is desirable, every capitalist is more desirable, and a manufacturing enterprise is most desirable of all.

Yet, strange to say, although a poll tax levied by a city upon new residents seems so absurd as to be almost inconceivable, we actually find most cities saying



to the incoming manufacturer, "You shall not locate your factory within our limits unless you pay to us in taxes 2 per cent of the value of the plant which you place among us."

Here, then, a wide-awake city has an opportunity. Just as in the hypothetical case, it would be the policy of a progressive municipality to abate the poll tax, so in the actual case it is the policy of a progressive municipality to abate the incoming manufacturer's tax. Welcome him!

Tell him "In this city at least you need not pay taxes upon the plant and machinery that you add to our city's wealth."

This is no wild cat scheme. It is in operation in some of the most conservative and solid cities in this country.

There have been towns so impressed with the advantages of securing manufacturers that they have paid out bonuses to incoming corporations, have given them land, and have almost gone into a state of hysteria in their efforts to induce manufacturers to come to them.

Wild cat schemes, founded on some really valuable principle when properly applied, are numerous—so numerous that it is no wonder that Mrs. Innocent, in the newspaper squib, when told by her husband that a friend has lost his fortune in some wild cat mines, opened her blue eyes in astonishment and said, "Well! I never knew before that they *had to mine for wild cats.*"

This idea does not belong to that genus.

PRACTICAL BENEFITS FROM EXEMPTING MANUFACTURING PLANTS FROM MUNICIPAL TAXATION.

My reason for being with you tonight is because in my own city of Baltimore we have had, since 1881, an ordinance exempting manufacturers' plants from municipal taxation, and I can speak of its practical workings during a period of twenty years.

We have in Maryland a constitution which, so far as taxation is concerned, is, in the opinion of some of us, an antiquated and obsolete document, and according to the construction given it by our courts, would absolutely prohibit such an ordinance.

Perhaps, therefore, the best thing I can say of the ordinance is that although it is clearly unconstitutional; although we have many taxpayers and officials in Maryland who are desirous of adding to the assessment every possible cent; although there was intimation of its unconstitutionality gratuitously thrown out by our Court of Appeals seventeen years ago, and an actual decision five years ago by the Chief Judge of our Court of Appeals upon circuit, that a similar act for the city of Frederick was unconstitutional; in spite of all this, there has, until now, been found no one brave enough to face the wrath of the community by bringing a test case against it and striking it down; while almost every session of the Legislature extends similar unconstitutional provisions to the smaller towns and counties of our State. Six of such local laws, condemned by the constitution but approved by experience, are to be found in the

acts of our General Assembly at its last session of 1900.

When the Frederick exemption was decided in the lower court to be unconstitutional, the commercial organizations of Baltimore were aroused to defend our statute and ordinance. The Merchants' and Manufacturers' Association procured their counsel to intervene in the case and urge the Court of Appeals not to declare void the law which—as they said—“had stood unquestioned for more than sixteen years, and in that time has had an immense influence in the growth and development of Baltimore City.”

The same counsel, speaking of the effects of this ordinance, use language which I see has already been brought to your attention by your progressive citizen, Mr. Ingram, as follows:

“Under the act of 1880 the Mayor and City Council of Baltimore passed an ordinance in February, 1881 (Balto. City Code, p. 1,052, Art. 50, Sec. 71), providing for the abatement of municipal taxes on all manufacturers' plants. In the opinion of those who have carefully examined the question the impetus given to the establishment and extension of manufacturing industries in our city has far exceeded in value the taxes which have been abated.

“In some lines Baltimore now ranks among the leading manufacturing centers of the country, and this is mainly the result of the growth of the last fifteen or sixteen years.

“Employment has been furnished to thousands of our citizens and it would be difficult to estimate the

addition either to the number of the inhabitants or to the amount of taxable basis directly due to the development of manufactures."

Bear in mind that these gentlemen were pleading on behalf of an ordinance which had been tested for sixteen years, and that they were speaking for the organization which is representative of Baltimore in the same way as your organizations collectively are representative of Detroit, and you will then realize the strength of the indorsement of the law; not as a mere theory, but as an actual reality in full operation.

The Court of Appeals, as matter of fact, seemed to yield to the argument, and, deciding the case on another point, expressly refrained from passing upon the constitutionality of the law.

Not long ago I had the pleasure of talking about this subject with Hon. F. C. Latrobe, who was mayor when the ordinance was passed. He referred to it as one of the results of his administration in which he took most pride.

He acknowledged its doubtful constitutionality, but said that he had never heard any serious complaint.

"There have been," he said in effect, "one or two motions toward attacking it, but there was immediately stirred up such a storm of protest that the attempt died still born."

I have made it a point to talk with several manufacturers upon the subject, and all of them, large and small, agree that the repeal of the ordinance would be disastrous to our city.

One of the most convincing illustrations of how it



works was given in a conversation the other day with a comparatively small manufacturer.

"Unless it had been in existence," he said, "I would not have bought my new machinery. The margin of profit is so small, the sinking of money invested in plant is so sure, and the chances of failure are so many, that the absence of tax was *the determining consideration* that led me to enlarge and modernize my establishment."

#### GROWING INDUSTRIES.

The census furnishes very interesting figures in this connection. Owing to various causes Baltimore has seen its once magnificent sugar refining industry sucked away from it by "The Trust." It has seen the great shops of the Baltimore and Ohio Railroad practically moved away, while its former largest iron foundry plants have been dismantled and broken up into building lots. And these are only a few of its losses.

Many of the large manufacturing establishments which naturally belong to our city are located in the suburbs beyond the city limits.

Yet in spite of these setbacks—practically all of which occurred before 1890—our manufacturing industries have shown surprising development. It is unfortunate that the figures taken for the census of last year are not accessible, for accurate data are nowhere else to be obtained.

I spent a day in trying to induce the census officials to advance Baltimore upon the list so that I could

present you with fresh statistics to-night, but it is impossible to obtain them for several months. We must therefore fall back upon a comparison of 1880 and 1890.

It would seem to me, however, that, in any event, this comparison will really be more valuable, inasmuch as this period practically covers the first ten years of the actual working of our ordinance, and its effect would be likely to be then more marked, than afterward. Furthermore, our city was among the first to try the effects of such legislation. Since that time so many neighboring towns and cities have granted the same exemption that, on the authority of Mr. Richard H. Edmonds, editor of *The Manufacturer's Record*, I may say that there is almost none of the smaller cities in our region but now offers this inducement to manufacturers.

Taking, then, the figures of the census reports which are accessible, and for the reasons stated are most valuable, we find that in 1880 there were in Baltimore 3,680 manufacturing establishments.

In 1890 there were 5,265, an increase of 43 per cent in ten years.

In 1880 there were \$38,581,873 capital invested in these manufactories. In 1890 there was invested \$92,723,677, an increase of more than 140 per cent.

In the same period the wages paid increased from \$15,113,489 to \$35,914,854, or 137 per cent, while the product ran up from \$78,397,064 in 1880 to \$141,723,599 in 1890, or more than 80 per cent.

In 1883 the assessed value of the plant so exempted was \$2,890,432.



In 1893 it was \$4,074,824, an increase of 41 per cent.

In 1890 the assessment was 5,593,270, an increase over 1883 of more than 93 per cent.

While these figures are gratifying, they are not satisfying. We do not have in Baltimore the legislation which we ought to have. Philadelphia has more liberal tax laws than ours, and I have no doubt there are other cities as advanced as Philadelphia. Moreover, I do not think that our ordinance is upon a sufficiently secure and permanent basis to be able to show the results that such an ordinance would give were it undoubtedly constitutional.

I know that we have had judges of our Appeal Tax Court who have been unfriendly to its principle and, although not caring or not daring to strike it down, have by construction hampered its operations and impeded its usefulness.

I know that concerns not contemplated at all as within its purview, like gas and electric companies, have sought an exemption under it and have so aroused prejudice against it.

For these reasons I say that the principle has not had in Baltimore a fair test.

When, therefore, one takes these things into consideration, and *then* contemplates the increase of our manufactories, it seems to me that the result is simply startling and shows what a good principle will do even when falteringly and imperfectly applied.

#### MUNICIPAL COMPETITION FOR MANUFACTURING PLANTS, POPULATION, WEALTH.

I have said that you are in a race for population

and wealth with all neighboring cities, and indirectly with all civilized cities, and you are in a race with them for manufacturers as a prime factor in inducing population and increasing wealth.

In many aspects the competition is so pronounced as to make the simile an apt one of Detroit, Milwaukee, Cleveland, Toledo, Buffalo and Toronto being like business houses in the same line in the same town—all competitors for the same customers—while New York, Philadelphia, Chicago, St. Louis and Kansas City are like houses dealing in the same goods in other cities. Why not frankly recognize the fact and apply as citizens to this municipal rivalry the same principles which, as merchants, enable you to hold your own with your business competitors?

The way in which some cities handle the tax question in this competition seems to me so grotesque as to be absurd, and yet so intrenched in ancient prejudices and conservatism that its absurdity does not appear to many people by simple statement.

I have therefore yielded to a whimsical mood and endeavored to represent a mercantile house as doing in its competition what certain cities are doing in theirs.

Here would be its sign:

“THE HONEST BARGAIN HOUSE.

“NO FAVORITISM.

*“No customer is allowed to enter this store until he has contributed his proportion toward paying the rent, clerk hire and other expenses of the establishment.*

“OLD FOGY & Co.”

The real sign in a live establishment is of course the exact opposite of this:

“LOWEST CASH PRICES.

“NO TROUBLE TO SHOW GOODS.

“PROGRESS & Co.”

Can you conceive a customer entering the house of “Old Foggy & Co.” unless he were compelled to by a policeman or a shotgun? Can you conceive even “Old Foggy & Co.” putting up such a sign unless each individual partner had gone stark crazy?

Nevertheless the invitation to capital held out by many cities is exactly the invitation, *mutatis mutandis*, held out by “Old Foggy & Co.” to their customers.

When any city in this country thoroughly and enthusiastically adopts the spirit of “Progress & Co.’s” sign, which is nothing but the spirit of a sensible business man in his own business, there will be an awakening of the dry bones that would astonish Ezekiel the prophet.

This is the kind of spirit that I hope may soon dominate the tax laws of both Baltimore and Detroit, and lead both cities to extend a cordial invitation and welcome to capital and labor.

IN FAVOR OF ABOLISHING THE TAXATION OF PERSONAL  
PROPERTY.

For to my mind the manufacturer is not the only one whom our tax laws ought to favor.

The merchant, the laborer, the farmer, the professional man, the student, the capitalist—even the law-

yer—all sorts and conditions of men, are worthy of consideration when we lay our taxes.

Personally I am much impressed with the argument made for the total abolition of all taxes on personal property and on improvements to land.

The argument is that such exemptions, while directly benefiting the owners of personal property and improvements, indirectly but no less surely benefit the owner of the land.

The advocates of this argument say, "Suppose I have a hundred-acre farm in the center of a poor and sparsely inhabited district worth \$10 per acre, upon which I pay an annual tax of \$20, and from which I get a revenue of nothing per year. My net annual loss on that farm is \$20 beside interest. Suppose capital and population come to that vicinity and I rent my farm for \$600 annually, even although my tax bill were multiplied ten times to \$200. My net annual income is \$400. In other words my taxes have increased 1,000 per cent yet my net annual return from my land has changed from a deficit of \$20 to an income of \$400.

Again, suppose that I own a city warehouse rented to a merchant for \$1,000 per year and pay taxes of \$300 annually. Suppose by legislation, designed to tax the merchant's stock, my taxes are reduced one-half to \$150 per year, but one-fourth of the merchants close their stores on this account, and, to prevent the loss of my tenant, I reduce the rent of my premises one-fourth, or \$250. I am just \$100 worse off than I was before, and this by reason of legislation that reduced my taxes.



Again, suppose that I own a block of vacant land worth \$10,000, but from which I derive no revenue at all, and suppose the taxes are levied upon merchants, manufacturers and others and I am only called upon to pay \$50 per year in taxes. But suppose the result is that merchants, manufacturers and others do not thrive in my city, there is no demand for new buildings, and I cannot sell my land except at too great a sacrifice, and therefore hold it. I lose the interest on my money and the taxes beside, say \$550 per year.

Now suppose, on the contrary, that the tax is removed from personal property and improvements, so that my tax is trebled to \$150 per year.

If thereby a demand is created for my lot and I am enabled to sell it for \$11,000, does not the Legislature, although increasing my tax, benefit *me*—the holder of vacant ground—even more than it benefits the parties exempted. In short, the whole thought of the subject is condensed in the best possible way in this sentence of Mr. Ingram's: "Real estate is not benefited by a low tax rate, if the rental value or selling value is lessened thereby." And it may well be true that any tax on personal property or improvements lessens the rental and selling value of real estate more than it reduces the tax thereon.

The inherent justice or fairness of such exemptions at first blush seems open to question, because we have all been more or less under the spell of the phrase that "every man ought to pay taxes according to his actual worth in real and personal property."

But to my mind this proves, on examination, to be

a fallacy. It is a good rule when it comes to contributing to a charity, but a bad rule when it comes to payment for value received.

If in a street car full of passengers a collection is taken for a poor child who has been injured by the car, it is right that the passengers should contribute according to their actual worth in property. But when it comes to paying the conductor for their ride down town the idea of charging passengers different rates according to their assets becomes preposterous.

#### TAXES PAYMENTS FOR BENEFITS.

I like to think of taxes, not as contributions to, or exactions by, the government, but as payment to the government by those benefited for what the government gives them.

In a way every one shares the benefits of a good government, but in a pecuniary way those benefits inure mainly, if not wholly, to the owner of land.

Take the case of improved pavement on the street. All the property along that street goes up about equally per front foot, without any reference to the improvements upon it, and without reference to the personal property within the improvements.

If a fine school is erected in the immediate neighborhood the same thing is true. It is the man who owns land in the neighborhood who gets pecuniary benefit. The man whose children attend the school of course saves tuition, but the landowner has the value of his assets permanently increased.

I have merely outlined the argument in one aspect



of it. There is also a moral, altruistic or Christian side to it which I will not touch upon. This is the economic side only. Is it not worthy of consideration? Does it not behoove the "solid men" of a city to thoroughly investigate its claims, so as to pronounce it, after fair investigation, valid or invalid?

#### EXHORTATION TO ACTION.

But this broad question is not my particular subject; although, when I accepted your invitation to speak, it was with the understanding that I was to have the liberty of an exhorter, and not to be confined to the province of a preacher.

"The difference between a preacher and a 'xorter," says Uncle 'Rastus, "is this. A preacher—he has got to stick to his text; but a 'xorter—he kin *branch*."

I have "branched" and am something like the parson of whom it was said, "If his texts had the small-pox, his sermons would not catch it."

Recurring for a moment to my text, I will conclude by saying that the Baltimore ordinance exempting manufacturers' plant—although applied under most unfavorable conditions—has apparently benefited our city to a remarkable degree.

It is not a radical measure, nor does it require an adoption to its full extent, or indeed to any extent, of the principle in which I see so much to commend.

Should you introduce a similar system here, I have no doubt that nothing but good to your city would result. I only hope that it may be introduced here, and that you may gain such an advantage over Balti-

more by its means that we will be obliged to go on to adopt still more progressive measures.

In any event I will be glad if, by any words of mine, I have induced one earnest, practical man to give more serious attention than he otherwise would have done to the burning question, "How can we distribute the tremendous burden of our local taxes so as not to discourage municipal progress."

This is *the question* of government.

Government is nothing but the collection and expenditure of taxes, and he who in his own neighborhood contributes toward the solution of this question one mite of value is a true patriot and deserves that meed of praise to obtain which the Roman citizen would gladly die:

"He deserves well of his country."